

## **Approving Official/Cardholder Master Card Statement Review/Reconciliation Checklist (8 and 9)**

1. **Signatures.** All monthly statements need to be signed and dated by both the cardholder and approving official/supervisor.
2. **Receipt.** Cardholders should attach all receipts for all items billed, in date order, to the charge card statement. Travel-related receipts are normally filed with the cardholder's travel voucher and, therefore, do not need to be attached to the charge card statement, unless local procedures dictate otherwise.
3. **Item Descriptions.** Statements must include a description of what was purchased for each line item. Travel items should include the dates, location, and purpose of the travel or a copy of the travel voucher must be attached to the statement and referenced on each associated line item.
4. **ATM Cash Advances.** Travelers are authorized to obtain ATM cash advances only in connection with official Government travel, and the cash advance should not exceed the Meals and Incidental Expenses for the trip. Obtaining cash advances not in connection with official Government travel is considered charge card misuse.
5. **Funding.** If the default charge code is not correct for a transaction, the correct charge code (including proper object class) must be entered onto the monthly statement. All materials and supplies should be charged to a 26XX object class. Although office supplies are charged to 261A, building supplies should be charged to 264A and field supplies to 264B. Vehicle-related supplies should be charged to 261A, while vehicle repairs should be charged to 257D. The 25XX object classes are for services and the 31XX series is for any equipment with an expected life of a year or more. Consult the comprehensive Budget Object Class list which is updated on an annual basis.
6. **Property.** Purchases of controlled property must go through property personnel. Controlled property includes both capitalized and sensitive equipment and software. Please contact your property specialist to ensure that all controlled property is charged against the correct object class code. Examples of sensitive equipment are firearms, computers, hand-held radios, and Global Positioning System (GPS) surveying equipment. (GPS if cost is less than \$500.)
7. **Material Safety Data Sheet (MSDS).** Purchases of hazardous materials such as glue, paint thinner, printer and copy cartridges, etc., require a copy of an MSDS. It is the cardholder's responsibility to request an MSDS when making purchases of hazardous materials. Contact your local safety officer if you have any questions.
8. **Sales Tax.** Federal and State sales tax must not be paid for construction, services, or supplies when the product/service is paid for with the Government charge card. However, taxes may be paid for rooms while on travel status.

9. **Maximum Single Order Limitations.** Only procurement personnel are authorized to place orders, within their warrant delegations, that exceed \$2,000 per transaction for construction or \$2,500 per transaction for service or supply items.
10. **Split Procurements.** Orders must not be split into smaller purchases to avoid exceeding the single-purchase spending limit assigned to the cardholder's account.
11. **Fuel and Repairs.** License plate numbers must be identified on all monthly statements for all fuel and repair purchases. This includes ATVs, fire engines, trailers, motorcycles, etc. Employees should not purchase gasoline for their personal vehicles on the card. Repairs and gasoline for General Services Administration (GSA) vehicles should not be charged to the fleet portion of the Integrated Card (except in emergencies when their Voyager Fleet Card will not work). There is a toll-free number on the back of the Voyager Card that should be called in these cases. If these charges occur, a GSA Reimbursement Voucher should be submitted, and GSA will credit the BLM on a monthly basis.
12. **Vehicle Charges.** Normal wear and tear to a vehicle should be charged to the working capital fund (e.g., UT-950-9310-12-0000-257D). You need to determine the class of the vehicle and prefix it with a zero, e.g., 0163 or 0170. Abnormal vehicle repairs directly attributable to an incident should be charged directly to the benefiting subactivity, e.g., 2821 or 2822.
13. **Fire Procurements.** Charges to subactivity 2821 require both a fire resource number (e.g., a project number, which is a four-digit alpha/numeric combination) *and* a resource order number (a resource order number will start with either the letter "S," "E," or "O"). An example of a correct charge code would be: UT010-2821-HU-R442-261A S10. Fire dispatch issues resource order numbers; a transaction cannot be charged to subactivity 2821 without a resource order number.
14. **Printing and Copying.** All printing and copying are reserved for the Government Printing Office (GPO). Contact the Washington Office (WO) Printing Specialist in WO-850 at (202) 452-5186 for assistance.
15. **Lodging/Meals.** Check to ensure that both of these items are appropriately billed. Lodging and meal charges should be individually billed. Meeting rooms at a hotel/motel will normally bill the same as hotel/motel sleeping rooms. If meeting rooms individually bill, the charges must be moved from individually billed to centrally billed. Contact the WO Charge Card Coordinator if purchases are incorrectly billed to central or individual accounts.

16. **Convenience Checks** can be used only if vendors do not accept the Government charge Card. They must not be used for the following:

- A. Employees writing checks to themselves;
- B. Salary payment or cash awards, or any transaction required to be processed through the payroll system;
- C. Employee reimbursements;
- D. Travel-related tickets;
- E. Meals and lodging related to employee travel; or
- F. Rental or lease of vehicles when in travel status.

WO employees located in the WO Main Interior Building or the L Street facility should contact the procurement specialist in WO-850 if there is a need to write a check.

17. **Exceptions for Using Convenience Checks.** Convenience checks can be used only for the following as a last resort and in accordance with BLM policy:

- A. Telephone services;
- B. Repairs for GSA vehicles only in emergencies if the GSA Maintenance Control Center cannot be contacted; or
- C. Fuel or oil for vehicles.

18. **Safety/Personal Items.** Items of a personal nature such as boots and safety glasses can be procured only when authorized by a BLM Safety Officer.

19. **Other Prohibited Government Charge Card Purchases:**

- A. Firearms or weapons; and
- B. Major telecommunications systems.